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SENATE BILL 837

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

David Ulibarri

AN ACT

RELATING TO PROPERTY TAXATION; REQUIRING ELECTRONIC TAX  
SCHEDULES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-35 NMSA 1978 (being Laws 1973,  
Chapter 258, Section 75, as amended) is amended to read:

"7-38-35. PREPARATION OF PROPERTY TAX SCHEDULE BY  
ASSESSOR. --

A. After receipt of the rate-setting order and the  
order imposing the tax, but no later than October 1 of each  
tax year, the county assessor shall prepare a property tax  
schedule for all property subject to property taxation in the  
county. This schedule shall be in a form that shall be made  
available electronically and contain the information required  
by regulations of the ~~[division]~~ department and shall contain

underscored material = new  
[bracketed material] = delete

1 at least the following information:

- 2 (1) the description of the property taxed  
3 and, if the property is personal property, its location;
- 4 (2) the property owner's name and address and  
5 the name and address of any person other than the owner to  
6 whom the tax bill is to be sent;
- 7 (3) the classification of the property;
- 8 (4) the value of the property determined for  
9 property taxation purposes;
- 10 (5) the tax ratio;
- 11 (6) the taxable value of the property;
- 12 (7) the amount of any exemption allowed and a  
13 statement of the net taxable value of the property after  
14 deducting the exemption;
- 15 (8) the allocations of net taxable value to  
16 the governmental units;
- 17 (9) the tax rate in dollars per thousand of  
18 net taxable value for all taxes imposed on the property;
- 19 (10) the amount of taxes due on the described  
20 property; and
- 21 (11) the amount of any penalties and interest  
22 already imposed and due on the described property.

23 B. The property tax schedule is a public record  
24 and a part of the valuation records. "

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